

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2022 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	▶ ☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	▶ ☐

Part II	Basic Plan Information —enter all requested information
1a Name of plan DAS NORTH AMERICA, INC. 401(K) PLAN	1b Three-digit plan number (PN) ▶ 001
	1c Effective date of plan 07/01/2012
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) DAS NORTH AMERICA, INC. 840 INDUSTRIAL PARK BOULEVARD MONTGOMERY, AL 36117	2b Employer Identification Number (EIN) 20-0988310 2c Plan Sponsor's telephone number 334-284-2544 2d Business code (see instructions) 336300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	HWAN HEE HAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☒ Same as Plan Sponsor		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		3c Administrator's telephone number 4b EIN 4d PN	
5 Total number of participants at the beginning of the plan year		5	354
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).			
a(1) Total number of active participants at the beginning of the plan year		6a(1)	322
a(2) Total number of active participants at the end of the plan year		6a(2)	335
b Retired or separated participants receiving benefits		6b	3
c Other retired or separated participants entitled to future benefits.....		6c	46
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	384
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	0
f Total. Add lines 6d and 6e		6f	384
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g	160
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	35
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2J 2K 2G 3D 2F 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ 1 A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
A Name of plan DAS NORTH AMERICA, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAS NORTH AMERICA, INC.	D Employer Identification Number (EIN) 20-0988310

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions	Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
JOHN HANCOCK LIFE INSURANCE COMPANY USA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
01-0233346	65838	106458	167	01/01/2022	12/31/2022

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
13532	24504

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ECONOMIC GROUP PENSION SERVICE P.O. BOX 54
FRANKLIN SQUARE, NY 10001

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	24504	TPA	5

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
FSC SECURITIES CORPORATION 3585 ATLANTA AVENUE
HAPEVILLE, GA 30354

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
13532			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end.....	4	
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	1807414

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b	Premiums paid to carrier	6b	
c	Premiums due but unpaid at the end of the year	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount..... Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year	7b	0
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c	Additions: (1) Contributions deposited during the year	7c(1)		
	(2) Dividends and credits	7c(2)		
	(3) Interest credited during the year	7c(3)		
	(4) Transferred from separate account	7c(4)		
	(5) Other (specify below)	7c(5)		

(6) Total additions	7c(6)	0
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d Total of balance and additions (add lines 7b and 7c(6))	7d	0
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)		
(2) Administration charge made by carrier	7e(2)		
(3) Transferred to separate account	7e(3)		
(4) Other (specify below)	7e(4)		

(5) Total deductions	7e(5)	0
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
b ☐ Dental
c ☐ Vision
d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
f ☐ Long-term disability
g ☐ Supplemental unemployment
h ☐ Prescription drug
i ☐ Stop loss (large deductible)
j ☐ HMO contract
k ☐ PPO contract
l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received	9a(1)		
(2) Increase (decrease) in amount due but unpaid	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3))		9a(4)	0
b Benefit charges (1) Claims paid	9b(1)		
(2) Increase (decrease) in claim reserves	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	0
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount. Specify nature of costs.	10b	

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DAS NORTH AMERICA, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 DAS NORTH AMERICA, INC.	D Employer Identification Number (EIN) 20-0988310	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)		
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2065 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 239	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2060 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42588	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2055 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 107499	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2050 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61447	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2045 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 224115	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2040 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 304395	
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2035 PRESERV			
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA			
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 137326	

a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2030 PRESERV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 146335
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX 2025 PRESERV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44180
a Name of MTIA, CCT, PSA, or 103-12 IE: JH MULTI-INDEX INCOME PRESERV		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8099
a Name of MTIA, CCT, PSA, or 103-12 IE: AMG RIVER ROAD MID CAP VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 43615
a Name of MTIA, CCT, PSA, or 103-12 IE: DFA EMERGING MARKETS VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 13003
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESCO DEVELOPING MARKETS		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4079
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1403
a Name of MTIA, CCT, PSA, or 103-12 IE: NEW OPPORTUNITIES FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1375
a Name of MTIA, CCT, PSA, or 103-12 IE: PGIM JENNISON MID CAP GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16231
a Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 16317

a Name of MTIA, CCT, PSA, or 103-12 IE: ROYCE PENNSYLVANIA MUTUAL FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 281

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE NEW ERA FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 11549

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD ENERGY FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1788

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP GROW INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 17243

a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD SMALL CAP VALUE INDEX		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9619

a Name of MTIA, CCT, PSA, or 103-12 IE: 500 INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 130506

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN FUNDS EUROPAC GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18388

a Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX INTERNATIONAL ST		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9011

a Name of MTIA, CCT, PSA, or 103-12 IE: DODGE & COX STOCK FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 66414

a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY CONTRAFUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 53869

a Name of MTIA, CCT, PSA, or 103-12 IE: FUNDAMENTAL ALL CAP CORE FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2191
a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7497
a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK DISCIPLINED VALUE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28882
a Name of MTIA, CCT, PSA, or 103-12 IE: PARNASSUS CORE EQUITY FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 10895
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO COMMODITY REAL RETURN		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6755
a Name of MTIA, CCT, PSA, or 103-12 IE: VANGUARD GROWTH INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 61328
a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42090
a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY ADVISOR TOTAL BOND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50129
a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO GLOBAL BOND OPPS FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
a Name of MTIA, CCT, PSA, or 103-12 IE: OPPORTUNISTIC FIXED INCOME		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59090

a Name of MTIA, CCT, PSA, or 103-12 IE: PIMCO REAL RETURN

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 47643
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a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VAL

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 44528
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>DAS NORTH AMERICA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DAS NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>20-0988310</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	16537	12197
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	7024	21796
(2) Participant contributions.....	1b(2)	29447	31012
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)	88506	108622
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1874500	1807414
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	44528
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	2016014	2025569

Liabilities

g Benefit claims payable	1g	17809	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	17809	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1998205	2025569
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	150201	
(B) Participants	2a(1)(B)	455292	
(C) Others (including rollovers)	2a(1)(C)	6965	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		612458
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	4532	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4532
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		-352476
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		264514
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	195320	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		195320
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	40575	
(2) Contract administrator fees	2i(2)	1255	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		41830
j Total expenses. Add all expense amounts in column (b) and enter total	2j		237150
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		27364
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **KLICH, LLP**

(2) EIN: **46-2608003**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a	X		487984

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		201601
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)			
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			
4k		X	
l Has the plan failed to provide any benefit when due under the plan?			
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection.
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan DAS NORTH AMERICA, INC. 401(K) PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 DAS NORTH AMERICA, INC.		D Employer Identification Number (EIN) 20-0988310
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 01-0233346		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☐ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☐ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☐ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....		☐ Yes ☐ No
11 a Does the ESOP hold any preferred stock?.....		☐ Yes ☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....		☐ Yes ☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?.....		☐ Yes ☐ No
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		Schedule R (Form 5500) 2022 v. 220413

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____% b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation _____

DAS NORTH AMERICA, INC. 401(K) PLAN

Financial Statements
and Supplemental Schedules

December 31, 2022 and 2021

(With Independent Auditors' Report Thereon)



DAS NORTH AMERICA, INC. 401(K) PLAN

Financial Statements and Supplemental Schedules

December 31, 2022 and 2021

Table of Contents

	Page(s)
Independent Auditor's Report	1 – 3
Financial Statements:	
Statements of Net Assets Available for Benefits	4
Statement of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements	6 – 13
Supplemental Schedules:	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	14
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	15

Note: All other schedules are omitted since they are not applicable or are not required based upon the disclosure requirements of the Employee Retirement Income Security Act of 1974 and applicable regulations issued by the Department of Labor.

Independent Auditor's Report

The Participants and Plan Administrator
DAS NORTH AMERICA, INC. 401(K) PLAN:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of DAS NORTH AMERICA, INC. 401(K) PLAN (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C). The financial statements comprise the statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year ended December 31, 2022, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from a qualified institution as of December 31, 2022 and 2021, and for the year ended December 31, 2022, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section:

- The amounts and disclosures in the accompanying financial statements, other than those agreeing to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditors' Responsibilities for the Audit of the Financial Statements

Except as described in the *Scope and Nature of the ERISA Section 103(a)(3)(C) Audit* section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audits.

Other Matters - Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2022 and Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreeing to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agrees to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreeing to or derived from the certified investment information, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agrees to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).



Auburn, Alabama
October 12, 2023

DAS NORTH AMERICA, INC. 401(K) PLAN

Statements of Net Assets Available for Benefits

December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Assets:		
Non-interest bearing cash, as certified by the insurance company (Note 3)	\$ 12,197	\$ 16,537
Investments at fair value, as certified by the insurance company (Notes 2, 3 and 5):		
Pooled separate accounts	1,807,414	1,832,618
Stable value fund	<u>44,528</u>	<u>41,882</u>
Total investments	1,851,942	1,874,500
Receivables:		
Employer contribution (Notes 2 and 9)	21,796	16,852
Participant contributions (Note 2)	31,012	19,619
Notes receivable from participants, as certified by the insurance company (Notes 2, 3 and 6)	<u>108,622</u>	<u>88,506</u>
Total receivables	<u>161,430</u>	<u>124,977</u>
Total assets	2,025,569	2,016,014
Liabilities:		
Excess contribution payables (Note 2)	<u>—</u>	<u>17,809</u>
Net assets available for benefits	\$ <u><u>2,025,569</u></u>	\$ <u><u>1,998,205</u></u>

See independent auditors' report and accompanying notes to the financial statements.

DAS NORTH AMERICA, INC. 401(K) PLAN

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2022

Additions to net assets attributed to:

Net depreciation in fair value of investments, as certified by the insurance company (Notes 2, 3 and 4)	\$ (352,476)
Interest income on notes receivable from participants, as certified by the insurance company (Notes 2, 3 and 6)	4,532
Contributions:	
Employer (Notes 2 and 9)	150,201
Participants (Note 2)	455,292
Rollovers	6,965
Total contributions	612,458
Total additions	264,514

Deductions from net assets attributed to:

Benefit payments to participants and beneficiaries (Note 2)	195,320
Administrative expenses (Note 2)	41,830
Total deductions	237,150
Net increase in net assets	27,364

Net assets available for benefits:

Beginning of year	1,998,205
End of year	\$ 2,025,569

See independent auditor's report and accompanying notes to the financial statements.

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

(1) Description of Plan

The following description of DAS NORTH AMERICA, INC. 401(K) PLAN (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

(a) General

The Plan is a defined contribution plan covering substantially all employees of DAS NORTH AMERICA, INC. (the “Company” or the “Plan Sponsor”), who have at least 30 days of service and are at age 18 or older, other than union employees, nonresident aliens and leased employees. The administration of the Plan is the responsibility of the administrator appointed by the board of directors of the Company. The Plan has group annuity contract with the insurance provider, John Hancock Life Insurance Company (“John Hancock”), and its record keeper is John Hancock Retirement Plan Services. The Plan began on July 1, 2012, and is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

(b) Contributions

Each year, participant may contribute up to the current Internal Revenue Services (“IRS”) limitation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions up to \$6,500 in 2022. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans (“Rollover”). The total contributions in any taxable year may not exceed the dollar limit set by the IRS, which is \$20,500 for 2022.

The Company makes matching contributions equal to 50% of the first 5% of eligible compensation that a participant contributes to the Plan. Additional profit sharing contributions may be made at the option of the Company’s board of directors. To become eligible for the Company’s matching contributions and profit sharing contributions, participant must complete 30 days of service. For the year ended December 31, 2022, no profit sharing contributions were made by the Company.

(c) Participant Accounts

Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan currently offers pooled separate accounts and a stable value fund as investment options for participants.

Each participant’s account is credited with the participant’s contribution and allocations of (a) the Company’s contribution, and (b) Plan earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant’s vested account.

(d) Vesting

Participants are always 100% fully vested in their employee pretax contributions and rollover contribution, plus actual earnings thereon. Vesting in the employer matching contribution and profit sharing contribution portion of their accounts is based on years of continuous service. Participants become vested in the employer matching contribution and profit sharing contribution at varying rates depending on the length of continuous service as follows:

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

<u>Years of Service</u>	<u>Vesting Percentage</u>
Less than 2	0%
2	25%
3	50%
4	75%
5 or more	100%

To earn a year of service, participants must be credited with at least 1,000 hours of service during a plan year.

Certain events, such as death, disability, or normal retirement results in immediate full vesting if such event occurs while the participant is employed by the Company.

(e) Participant Loans

Participants may borrow funds from their accounts a minimum of \$1,000 up to the lesser of 50% of their vested account balance or \$50,000. The interest rate is the prime rate as published in the Wall Street Journal plus 1.00% per annum, which is fixed at the time of the loan. Loans along with interest must be fully repaid ratably through biweekly or monthly payroll deductions for up to five (up to thirty only if loan for principal residence) years. Participants have to repay any outstanding loan before a new loan can be made and repayment of the loan is secured by participants' account balances.

(f) Distribution of Benefits

On termination of service due to death, all amounts credited to participant's account become fully vested and distribution will be made to the designated beneficiary in a single lump-sum payment. If death benefit exceeds \$5,000, however, beneficiary may elect to have the benefit paid in a single lump-sum payment in cash or annual installments at least equal to the required minimum distribution amount.

On termination of service due to other reasons, including attainment of normal retirement age of 65, a participant may receive the value of the vested interest pursuant to the election of the participant or beneficiary. Participants will become 100% vested in all of the accounts under the Plan if employed on or after your normal retirement age. If the vested account balance exceeds \$5,000, participant consent is required to distribute account balance before reaching normal retirement age. If the vested account balance does not exceed \$5,000, however, a distribution of your account balance will be made to participants, regardless of whether to consent, as soon as administratively feasible following termination of employment.

For termination of service due to disability, all amounts credited to participant's account become fully vested and distribution will be made to the participant or beneficiary. The Plan will distribute account balance in the same manner as for any other non-death related termination.

If a participant is a more than 5% owner, distributions are required to begin by the April 1st following the year in which a participant reaches age 72, even if he or she is still employed at the time. If a participant is not a 5% owner, he or she must begin to receive benefits no later than the April 1st following the later of the year in which a participant reaches age 72 or terminate employment.

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

Participants may withdraw all or part of their vested account balance once an age of 59 ½ is reached. Participants may also withdraw any or part of their rollover contribution account that may be held in their account in the Plan at any time and at any age.

(g) Forfeitures

If a participant terminates employment before becoming 100% vested in his or her account balance, the non-vested portion of the terminated participant's account balance remains in the Plan and is called a forfeiture. As of December 31, 2022 and 2021, there are forfeited non-vested accounts of \$12,197 and \$16,537, respectively. Forfeitures of non-vested matching contributions are used first to pay the Plan expenses, which would otherwise be paid by the Company, and then to reduce future employer contributions to the Plan. The amount of forfeitures applied for the year ended December 31, 2022 was \$14,088.

(h) Hardship Withdrawals

Participants may withdraw their employee pretax contributions (but not the earnings on the pretax contributions) and rollover contributions, if applicable, to satisfy immediate and heavy financial needs. In accordance with IRS regulations, participants must first exhaust all other assets available before obtaining a hardship withdrawal. All hardship withdrawals must be approved by the Plan administrator.

(2) Summary of Significant Accounting Policies

(a) Basis of Accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") under the accrual method of accounting.

(b) Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires the Plan administrator to make estimates and assumptions that affect the reported amounts of the Plan assets and liabilities at the financial statement date. Accordingly, actual results may differ from those estimates.

(c) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value. Investments in pooled separate accounts and stable value fund is reported at fair value as determined by the fund manager based on the net asset value ("NAV") of the fund, which is determined based on the fair value of the underlying assets of the funds divided by units outstanding at the valuation date. Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis.

Net appreciation (depreciation) in fair value of investments consists of realized gains and losses and the change in unrealized gains and losses in the Plan's investments. Realized gains and losses from the sales of investments are computed using the participant's cost basis in the investments aggregated at the Plan level. Net changes in unrealized appreciation (depreciation) in investments represents the difference between the fair values of investments held at year-end and the cost of investments purchased in the current fiscal year or the fair value of investments held at the end of the preceding year.

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

(d) *Notes Receivable from Participants*

Participant loans are classified as notes receivable from participants, which are segregated from plan investments and are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

(e) *Excess Contribution Payables*

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions.

The Company had inadvertently transferred the additional contributions to the Plan in the amount of \$17,809. Accordingly, the Plan distributed the excess contributions to reduce the plan expense in 2022.

(f) *Contributions*

Contributions from participants and matching contributions from the Plan Sponsor are recorded in the year in which the participant contributions are withheld from compensation. The Plan recorded employer contribution receivables of \$12,297 and \$8,582, and participant contribution receivables of \$31,012 and \$19,619 as of December 31, 2022 and 2021, respectively.

(g) *Payments of Benefits*

Benefit payments to participants and beneficiaries are recorded when paid.

(h) *Administrative Expenses*

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are included in administrative expenses, being allocated to related participants' accounts. Investment related expenses are included in net appreciation (depreciation) of fair value of investments.

(i) *Risks and Uncertainties*

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

The Plan may indirectly invest in securities with contractual cash flows, such as asset backed securities, collateralized mortgage obligations and commercial mortgage backed securities, including securities backed by subprime mortgage loans. The value, liquidity and related income of these securities are sensitive to changes in economic conditions, including real estate value, delinquencies or defaults, or both, and may be adversely affected by shifts in the market's perception of the issuers and changes in interest rates.

(j) *Recently Issued Accounting Standards*

All applicable accounting standards have been adopted by the Plan. There are no issued accounting standards that will require adoption in future periods.

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

(k) Reclassification

Certain prior year amounts have been reclassified for consistency with the current year presentation. These reclassifications had no effect on the reported results of operations.

(3) Certified Investments

Certain information disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2022 and 2021, and net depreciation in fair value of investments, and interest income on notes receivable from participants for the year ended December 31, 2022, was obtained by management and agreed to or was derived from information certified as complete and accurate by John Hancock (the insurance company of the Plan).

(4) Investments

For the year ended December 31, 2022, the Plan's investments in pooled separate accounts and stable value fund depreciated in value by \$352,476, including gains and losses on investments bought and sold, as well as held during the year.

(5) Fair Value Measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Financial Accounting Standard Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to those valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and to minimize the use of unobservable inputs. The three levels of the fair value hierarchy under FASB ASC 820-10 are described as follows:

Level 1 measurements	Inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Plan has the ability to access
Level 2 measurements	Inputs are inputs other than quoted prices within Level 1 that are observable, either directly or indirectly. These inputs include quoted prices for similar assets and liabilities in active markets, and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals
Level 3 measurements	Inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related assets or liability

Fair value estimates are made at a specific point in time, based on available market information and other observable inputs. In some cases, the fair value estimates cannot be substantiated by comparison to independent markets. In addition, the disclosed fair value may not be realized in the ultimate settlement of the financial asset as these values do not represent any premium or discount that could result from selling

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

an entire holding of a particular financial asset at one time. Other expenses that would be incurred in an actual sale or settlement are not included in the amounts disclosed.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There were no changes in methodologies to determine the fair value of investments at December 31, 2022 and 2021.

The following table presents the fair value hierarchy levels of the Plan's investments measured at fair value on a recurring basis as of December 31, 2022 and 2021:

	Assets at Fair Value as of December 31, 2022			
	Level 1	Level 2	Level 3	Total
Investment valued at NAV:				
Pooled separate accounts *				\$ 1,807,414
Stable value fund**				44,528
				<u>\$ 1,851,942</u>

	Assets at Fair Value as of December 31, 2021			
	Level 1	Level 2	Level 3	Total
Investment valued at NAV:				
Pooled separate accounts *				\$ 1,832,618
Stable value fund**				41,882
				<u>\$ 1,874,500</u>

* The investments in the accounts are valued based on information reported by the investment advisor using the financial statements of the pooled separate account funds at year end. The net asset value is based on the value of the underlying assets owned by the funds, minus their liabilities, and then divided by the number of shares outstanding. Pooled separate accounts do not have unfunded commitment or significant restrictions on redemption.

** John Hancock reported the John Hancock Stable Value Fund at fair value. Fair value is calculated as the number of units of the sub-account held on a particular date multiplied by the unit value on that date, and generally is the value that would be paid out for participant initiated or benefit withdrawals. Units of the fund can be redeemed daily with no restriction.

The Plan does not have any liabilities that are measured at fair value on a recurring basis as of December 31, 2022 and 2021.

(6) Notes Receivable from Participants

The notes receivable from participants bear interest at a rate between 4.25% and 8.00% as of December 31, 2022 and 2021, and have original maturities that range from one to five years. For the year ended December 31, 2022, interest income on notes receivable from participants amounted to \$4,532.

(7) Related Party Transactions

All Plan investments are managed by John Hancock. Any purchases and sales of these funds are performed in the open market at fair value and qualify as party-in-interest transactions. Such transactions are permitted

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

under the provisions of the Plan and are specifically exempt from the prohibition of party-in-interest transactions under ERISA. In addition, participant loans qualify as party-in-interest as of December 31, 2022 and 2021.

(8) Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants would become 100% vested in their accounts.

(9) Tax Status

The Plan document is a prototype document that the Company adopted with specific provisions customized to meet the needs of the Plan Sponsor and the participants. The prototype document has received a favorable opinion letter from the IRS that the form of the Plan is acceptable under Section 401 of the Internal Revenue Code ("IRC") for use by employers for the benefit of their employees. Although the Plan has been amended since receiving the original opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC, and, therefore, believes that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The IRS is one of the primary tax oversight bodies of the Plan and generally has the ability to examine the Plan's income tax returns for the years 2019 through 2022; however, there are currently no audits for any tax periods in progress.

The Plan Sponsor has failed to timely remit participant contributions and loan repayments in a few instances for the years ended December 31, 2022 and 2021. The Plan Sponsor determined to correct errors in accordance with IRS' Self Correction Program ("SCP"), by depositing lost earnings on the principals of remittances of contributions and loan repayments that were not timely submitted. As of December 31, 2022 and 2021, \$9,499 and \$8,270, respectively, was recorded as a component of employer contribution receivable on the statements of net assets available for benefits.

The operational errors do not have a material impact on the Plan's net assets available for benefits, and the Plan Sponsor does not expect the SCP corrections to impair the Plan's tax status.

(10) SECURE 2.0 Act

On December 29, 2022, the SECURE 2.0 Act of 2022 ("SECURE 2.0 Act") was enacted to help improve retirement savings. The SECURE 2.0 Act made wide-ranging changes, both mandatory and elective, to qualified plans and its provisions have various effective dates. Significant provisions include the following:

- Increase the required minimum distribution ("RMD") age from 72 to 73, effective January 1, 2023, and to age 75, effective January 1, 2033;
- Reduce the excise tax for failure to take RMDs from 50 percent to 25 percent of the RMD amount that was not taken, beginning January 1, 2023; and
- Reduce the service requirement from 3 years to 2 years for long-term part-time employees who work at least 500 hours per year, effective for the plan years beginning after December 31, 2024.

DAS NORTH AMERICA, INC. 401(K) PLAN

Notes to Financial Statements

December 31, 2022 and 2021

The Plan will incorporate changes in its Plan document and administration to the extent required by the SECURE 2.0 Act

(11) Subsequent Events

The Plan Sponsor has evaluated whether any subsequent events that require recognition or disclosure in the accompanying financial statements and notes thereto have taken place through October 12, 2023, the date at which the financial statements were available to be issued, and has determined that there are no items to disclose.

DAS NORTH AMERICA, INC. 401(K) PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2022

EIN: 20-0988310, Plan Number: 001

Identity of issue	Description of investments	Cost	Current value
As certified by John Hancock Life Insurance Company:			
Units of pooled separate accounts:			
* John Hancock	John Hancock Multi-Index 2040 Preservation Portfolio	**	\$ 304,395
* John Hancock	John Hancock Multi-Index 2045 Preservation Portfolio	**	224,115
* John Hancock	John Hancock Multi-Index 2030 Preservation Portfolio	**	146,335
* John Hancock	John Hancock Multi-Index 2035 Preservation Portfolio	**	137,326
* John Hancock	500 Index Fund	**	130,506
* John Hancock	John Hancock Multi-Index 2055 Preservation Portfolio	**	107,499
* John Hancock	Dodge & Cox Stock Fund	**	66,414
* John Hancock	John Hancock Multi-Index 2050 Preservation Portfolio	**	61,447
* John Hancock	Vanguard Growth Index Fund	**	61,328
* John Hancock	Opportunistic Fixed Income	**	59,090
* John Hancock	Fidelity Contra Fund	**	53,869
* John Hancock	Fidelity Advisor Total Bond Fund	**	50,129
* John Hancock	PIMCO Real Return Fund	**	47,643
* John Hancock	John Hancock Multi-Index 2025 Preservation Portfolio	**	44,180
* John Hancock	AMG Managers Fairpointe Mid Cap Fund	**	43,615
* John Hancock	John Hancock Multi-Index 2060 Preservation Portfolio	**	42,588
* John Hancock	BlackRock Global Allocation Fund	**	42,090
* John Hancock	John Hancock Disciplined Value Fund	**	28,882
* John Hancock	Euro Pacific Growth Fund	**	18,388
* John Hancock	Vanguard Small Cap Growth Index Fund	**	17,243
* John Hancock	Real Estate Securities Fund	**	16,317
* John Hancock	Prudential Jennison Mid Cap Growth Fund	**	16,231
* John Hancock	DFA Emerging Markets Value Fund	**	13,003
* John Hancock	T. Rowe Price New Era Fund	**	11,549
* John Hancock	Parnassus Core Equity Fund	**	10,895
* John Hancock	Vanguard Small Cap Value Index Fund	**	9,619
* John Hancock	Dodge & Cox International Stock Fund	**	9,011
* John Hancock	John Hancock Multi-Index Income Preservation Portfolio	**	8,099
* John Hancock	International Equity Index Fund	**	7,497
* John Hancock	PIMCO Commodity Real Return Strategy Fund	**	6,755
* John Hancock	Oppenheimer Developing Markets Fund	**	4,079
* John Hancock	John Hancock Fundamental All Cap Core I	**	2,191
* John Hancock	Vanguard Energy Fund	**	1,788
* John Hancock	John Hancock Mid Cap Index I	**	1,403
* John Hancock	New Opportunities Fund	**	1,375
* John Hancock	Royce Pennsylvania Mutual Fund	**	281
* John Hancock	John Hancock Multi-Index 2065 Preservation Portfolio	**	239
			<u>1,807,414</u>
Units of stable value fund:			
* John Hancock	John Hancock Stable Value Fund	**	44,528
Participant loans:			
* 32 loans at interest rates ranging from 4.25% to 8.00% and maturity dates through July 2027			<u>108,622</u>
			<u>\$ 1,960,564</u>

* Represents a party-in-interest to the Plan as defined by ERISA.

** Historical cost is not required for participant directed investments.

See accompanying independent auditor's report.

DAS NORTH AMERICA, INC. 401(K) PLAN

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

EIN: 20-0988310, Plan Number: 001

Plan Year	Participant contributions transferred late to Plan *	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
		Contributions not corrected	Contributions corrected outside of VFCP	Contributions pending correction in VFCP	
2022	\$ 342,928	\$ 342,928	\$ —	\$ —	\$ —
2021	125,523	125,523	—	—	—
2020	19,533	19,533	—	—	—

* These delinquent participant contributions include the late participant loan repayments. The Plan Sponsor has failed to timely remit participant contributions and loan repayments in the amount of \$342,928, \$125,523 and \$19,533 for the years ended December 31, 2022, 2021 and 2020, respectively.

The Plan Sponsor determined to correct the errors in accordance with IRS' SCP, by depositing lost earnings on the principals of remittances of contributions and loan repayments that were not timely submitted.

Lost earnings on the principals of remittances of contributions and loan repayments that were not submitted timely are estimated to be approximately \$1,229, \$7,962 and \$308 in 2022, 2021 and 2020, respectively.

See accompanying independent auditor's report.

DAS NORTH AMERICA, INC. 401(K) PLAN

Schedule H, Line 4a – Schedule of Delinquent Participant Contributions

Year ended December 31, 2022

EIN: 20-0988310, Plan Number: 001

Plan Year	Participant contributions transferred late to Plan *	Total that constitute nonexempt prohibited transactions			Total fully corrected under VFCP and PTE 2002-51
		Contributions not corrected	Contributions corrected outside of VFCP	Contributions pending correction in VFCP	
2022	\$ 342,928	\$ 342,928	\$ —	\$ —	\$ —
2021	125,523	125,523	—	—	—
2020	19,533	19,533	—	—	—

* These delinquent participant contributions include the late participant loan repayments. The Plan Sponsor has failed to timely remit participant contributions and loan repayments in the amount of \$342,928, \$125,523 and \$19,533 for the years ended December 31, 2022, 2021 and 2020, respectively.

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Lost earnings on the principals of remittances of contributions and loan repayments that were not submitted timely are estimated to be approximately \$1,229, \$7,962 and \$308 in 2022, 2021 and 2020, respectively.

See accompanying independent auditor's report.

DAS NORTH AMERICA, INC. 401(K) PLAN

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2022

EIN: 20-0988310, Plan Number: 001

Identity of issue	Description of investments	Cost	Current value
As certified by John Hancock Life Insurance Company:			
Units of pooled separate accounts:			
* John Hancock	John Hancock Multi-Index 2040 Preservation Portfolio	**	\$ 304,395
* John Hancock	John Hancock Multi-Index 2045 Preservation Portfolio	**	224,115
* John Hancock	John Hancock Multi-Index 2030 Preservation Portfolio	**	146,335
* John Hancock	John Hancock Multi-Index 2035 Preservation Portfolio	**	137,326
* John Hancock	500 Index Fund	**	130,506
* John Hancock	John Hancock Multi-Index 2055 Preservation Portfolio	**	107,499
* John Hancock	Dodge & Cox Stock Fund	**	66,414
* John Hancock	John Hancock Multi-Index 2050 Preservation Portfolio	**	61,447
* John Hancock	Vanguard Growth Index Fund	**	61,328
* John Hancock	Opportunistic Fixed Income	**	59,090
* John Hancock	Fidelity Contra Fund	**	53,869
* John Hancock	Fidelity Advisor Total Bond Fund	**	50,129
* John Hancock	PIMCO Real Return Fund	**	47,643
* John Hancock	John Hancock Multi-Index 2025 Preservation Portfolio	**	44,180
* John Hancock	AMG Managers Fairpointe Mid Cap Fund	**	43,615
* John Hancock	John Hancock Multi-Index 2060 Preservation Portfolio	**	42,588
* John Hancock	BlackRock Global Allocation Fund	**	42,090
* John Hancock	John Hancock Disciplined Value Fund	**	28,882
* John Hancock	Euro Pacific Growth Fund	**	18,388
* John Hancock	Vanguard Small Cap Growth Index Fund	**	17,243
* John Hancock	Real Estate Securities Fund	**	16,317
* John Hancock	Prudential Jennison Mid Cap Growth Fund	**	16,231
* John Hancock	DFA Emerging Markets Value Fund	**	13,003
* John Hancock	T. Rowe Price New Era Fund	**	11,549
* John Hancock	Parnassus Core Equity Fund	**	10,895
* John Hancock	Vanguard Small Cap Value Index Fund	**	9,619
* John Hancock	Dodge & Cox International Stock Fund	**	9,011
* John Hancock	John Hancock Multi-Index Income Preservation Portfolio	**	8,099
* John Hancock	International Equity Index Fund	**	7,497
* John Hancock	PIMCO Commodity Real Return Strategy Fund	**	6,755
* John Hancock	Oppenheimer Developing Markets Fund	**	4,079
* John Hancock	John Hancock Fundamental All Cap Core I	**	2,191
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* John Hancock	John Hancock Mid Cap Index I	**	1,403
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* John Hancock	Royce Pennsylvania Mutual Fund	**	281
* John Hancock	John Hancock Multi-Index 2065 Preservation Portfolio	**	239
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